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Colorado Auditors' reports

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Biennial report of the Auditor of Public Accounts of Colorado Territory, <Two years ending December 31st>, 1873-Two years ending December 31, 1875

Auditors' report, December 31, 1875, to November 1, 1876

Biennial report of ... <commencing November 1, A.D. 1876 and ending November 30 , 1878, inclusive>, <Commencing December 1st, 1880, and ending November 30th, 1882, inclusive>-<December 1, 1888 to November 30, 1890, inclusive>

LLMC 00-945t

AUDITOR'S REPORT.

AUDITOR'S REPORT.

To the Honorable, the General Assembly
of the State of Colorado:

GENTLEMEN:—I have the honor of presenting herewith a report of the transactions of this office, embracing the period from December 31, 1875, to November 1, 1876.

RECEIPTS AND DISBURSEMENTS.

Including the balance in the Treasury, January 1, 1876, the receipts to November 1, 1876, have been $64,307.09. The disbursements, during the same period, have been $110,315.43, thus showing the disbursements to be in excess of the receipts, $46,008.34.

For a statement in detail, giving the sources of revenue, receipts, and the disbursements during the time embraced in this report, I respectfully refer you to the accompanying exhibit, marked "A," where it will be seen that a large proportion of the disbursements were for special appropriations of the last Territorial Legislature.

EXHIBITS.

Your attention is respectfully directed to the exhibits hereto attached, viz:

EXHIBIT "B" shows the ledger balances on the books of the Auditor, November 1, 1876, which gives the sources of revenue receipts, by counties, and, also, shows the amount

remaining to the credit of each particular fund. Many of these balances belong to old appropriations, which were in excess of the amount disbursed therefrom, but, which the Auditor did not feel authorized, without specific legislation, to credit back to the general fund, though, perhaps he would have been justified in so doing. I would, therefore, recommend the passage of a general law, directing the Auditor to credit back to the general appropriation fund, all unexpended balances at the close of the fiscal term. This exhibit, also, shows the amount of delinquent taxes charged against the different counties prior to the present year, the greater portion of which is considered wholly unavailable. The Territorial Legislature, at its last session, passed an act, the object of which was to relieve counties from the burden of these old delinquencies, but the reports made to this office from many of the counties, are so insufficient that they afford the Auditor but little, if any, data upon which to adjust these accounts in a satisfactory manner. A general law fixing a specific time, say four years, for the abatement of taxes shown to be unavailable, and authorizing the Auditor to make the proper credits, would, I think, meet the case; and, I therefore recommend the passage of such a law to your favorable consideration.

EXHIBIT "C" shows the assessed value of real and personal property in the State, as returned to this office by the different counties for the present year; and, also, the amount of revenue derivable from taxation thereon, as fixed by the last Territorial Legislature.

EXHIBIT "D" shows a classification, under appropriate heads, of the principal live stock interests of the State, giving numbers, value and tax, on each particular classification.

EXHIBIT "E" is an abstract of the assessment of property in the State, by counties, as returned to this office by the different county clerks.

EXHIBIT "F" shows the condition of the Deaf Mute Revenue Fund, the receipts and disbursements during the

period embraced in this report; and, also, the tax levy for the present year, together with the amount delinquent of previous years charged against the different counties.

FINANCIAL CONDITION.

The tax levy for the present year amounts, in round numbers, to $66,000.00; add to this the amount, which it is estimated will be collected from delinquent taxes of previous years, say $8,000, makes an aggregate of $74,000 which, under existing laws, will be, or should be available by July 1, 1877. This source of revenue, it is thought, will be sufficient to pay off the present indebtedness of the State, including outstanding warrants estimated at $50,000, and, also, leave a surplus of at least $20,000 for other purposes.

The salaries of the Judicial and State officers,not being fixed, together with the time it will be necessary for the General Assembly to remain in session, consequent upon the vast amount of labor which will devolve upon it in adjusting matters to the change into statehood, renders it impossible for the Auditor to make any reliable estimate of the expenses of the State government for the next two fiscal years. It is believed, however, from data which is before him, that a four mill tax on the property valuation of the present year (which is thought to be far below its real value) for the year 1877, would produce revenue amply sufficient to pay off the entire obligations of the State, and leave it free from debt by January 1, 1878, and that a two mill tax for the year 1878, would be sufficient to meet the expenses of that year (1878) and leave a respectable balance in the Treasury, January 1, 1879.

CONCLUSION.

In concluding this report, I desire to express my sincere thanks to my associates in office, both Territorial and State, for the uniform courtesy and indulgence extended to me in the transaction of official business, and in closing my

official connection with the State, to bespeak for my successor, the HON. D. C. CRAWFORD, a like courtesy and indulgence.

I have the honor to be,

Very Respectfully,

L. C. CHARLES,

Auditor.

DENVER, COLORADO,
November 1, A. D. 1876.

EXHIBIT "A."

REVENUE RECEIPTS FROM JAN. 1, 1875 TO NOV. 1, 1876.					DISBURSEMENTS.			
Balance January 1, 1876,				$ 2,594 62	For Clerk Supreme Court Fund *		$	317 50
Revenue rec'd from Arapahoe Co.				20,392 39	" County Prison	"		304 00
"	"	Boulder	"	1,746 25	" Executive reward	"		800 00
"	"	Bent	"	2,953 53	" Fugitive Apprehension	"		1,068 35
"	"	Clear Creek	"	2,642 98	" Insane Pauper	"		2,558 56
"	"	Conejos	"	120 00	" Judges Salary	"		4,500 00
"	"	Costilla	"	216 85	" Legislative Printing	"		4,000 00
"	"	Douglas	"	1,295 95	" Legislative	"		2,673 00
"	"	El Paso	"	3,822 14	" Revenue Commission	"		72 00
"	"	Elbert	"	2,159 72	" Sup. Public Instruction	"		880 65
"	"	Fremont	"	2,179 83	" Spanish Printing	"		1,200 00
"	"	Gilpin	"	3,582 49	" Treasurer's Contingent	"		234 70
"	"	Grand	"	37 35	" Librarian's Contingent	"		206 25
"	"	Huerfano	"	978 37	" Incidental Printing	"		535 15
"	"	Hinsdale	"	7 78	" School of Mines (special appropriation)			3,500 00
"	"	Jefferson	"	3,014 95	" University of Colorado	"		7,500 00
"	"	Lake	"	332 46	" Deaf Mute Institute	"		7,000 00
"	"	Larimer	"	1,479 07	" Military Poll Tax Fund			1,037 40
"	"	Las Animas	"	1,566 34	" General Contingent	"		1,031 33
"	"	La Plata	"	13 49	" Governor's Contingent	"		24 00
"	"	Park	"	1,472 91	" Penitentiary	"		21,728 50
"	"	Pueblo	"	5,164 90	" District Atty's Salary	"		1,800 00
"	"	Rio Grande	"	279 94	" Officers' Salary	"		9,972 49
"	"	Summit	"	263 26	Wm. Whist, Special Appropri'n			75 00
"	"	Saguache	"	700 13	A. R. Dyer,	"		100 00
"	"	Weld	"	3,104 54	Wm. N. Byers,	"		385 50
"	"	Military poll tax		1,294 10	H. C. Brown,	"		350 00
"	"	U. S. Prisoners		836 00	P. S. Kehan,	"		458 50
"	"	Constitutional Convention		54, 75	W. F. Smith,	"		952 18
					R. Y. Force,	"		135 00
Total revenue Nov. 1, 1876,				$64,307 09	Joseph Arnold,	"		192 20
Overdraft on treasurer November 1, 1876				46,008 34	Herman Beckurts,	"		172 50
					C. H. McLaughlin,	"		25 00
					Foster Nichols,	"		50 00
					J. T. Boyd,	"		50 00
					Moses Hallett,	"		1,000 00
					David Briggs	"		200 00
					Sec'y of Colorado,	"		100 00
					Chris Meyer,	"		280 00
					Legislative Com.,	"		100 65
					Legislative Deficit	"		1,056 20
					Saguache County,	"		2,100 00
					Park "	"		1,600 00
					Penitentiary Building	"		6,000 00
					Board of Health,	"		42 00
					Constitutional Convention,	"		5,994 45
					Centennial Exposition,	"		8,000 00
					Penitentiary Deficit,	"		7,400 00
					Wolf Scalp Bounty, paid by Treas.			15 50
				$110,315 43	Total Disbursements.			$110,315 43

EXHIBIT "B."

BALANCE SHEET, NOVEMBER 1, 1876.

General Fund		$154,772 14	Adjutant Gen'ls Conting't Fund,	$	11 21
Unavailable Tax		1,907 97	Assay Office Revenue	"	529 00
" " Costilla Co		800 00	Artesian Well	"	2,432 00
Arapahoe County		9,573 85	Clerk of Supreme Court	"	1,717 35
Boulder	"	9,118 44	County Prison	"	2,855 00
Bent	"	2,686 81	Executive Reward	"	300 00
Clear Creek	"	2,702 73	General Revenue	"	77,511 86
Conejos	"	927 88	Insane Pauper	"	1,313 61
Costilla	"	1,048 01	Judges' Salary	"	7,500 00
Douglas	"	2,319 56	Legislative Newspaper	"	177 43
El Paso	"	1,566 28	Legislative Postage	"	28 96
Fremont	"	1,192 87	Legislative	"	73 95
Gilpin	"	22,248 80	Military Debt Interest	"	2,364 58
Grand	"	53 15	Military Service	"	4,434 07
Huerfano	"	1,633 91	Revenue Report Printing	"	60 00
Jefferson	"	5,208 91	Revenue Commission	"	320 00
Lake	"	864 81	Sup. Pub. Inst. Contingent	"	426 29
Larimer	"	349 66	Supreme Court Library	"	511 65
Las Animas	"	2,626 81	Treasurer's Contingent	"	410 55
Park	"	1,588 69	Warrant Interest	"	1,182 31
Pueblo	"	3,011 58	Librarian's Contingent	"	307 71
Saguache	"	542 91	Incidential Printing	"	527 00
Summit	"	216 49	Auditor's Contingent	"	580 74
Weld	"	4,171 93	University of Colorado	"	7,500 00
Hinsdale	"	19 32	Penitentiary Library	"	5 11
Elbert	"	1,047 09	Military Poll Tax	"	2,170 93
La Plata	"	135 88	General Contingent	"	1,568 03
Rio Grande	"	476 52	Governor's Contingent	"	990 59
			Territ'l Treas. (overdraft)	"	46,008 34
			Penitentiary	"	15,111 41
			Officers' Salary	"	27,889 03
			District Attorney's Salary	"	3,031 39
			Legislative Committee	"	49 35
			Teachers Institute	"	450 00
			Board of Health	"	458 00
			Centennial Exposition	"	2,000 00
			Constitutional Convention	"	20,005 55
		$232,813 00			$232,813 00

EXHIBIT "C."

VALUE OF REAL AND PERSONAL PROPERTY IN COLORADO, A. D., 1876, BY COUNTIES.

COUNTIES.	VALUE OF REAL ESTATE.	VALUE OF PERSONAL PROPERTY.	TOTAL VALUE.	STATE TAX 1876.	DEAF MUTE TAX 1876.
Arapahoe. . .	$9,361,211 00	$2,110,295 00	$11,471,506 00	$17,207 26	$2,294 30
Bent.	230,485 00	2,587,054 00	2,817,539 00	4,226 31	563 50
Boulder . . .	1,983,093 00	900,300 00	2,883,393 00	4,325 08	576 68
Costilla. . . .	52,780 00	170,298 00	223,078 00	334 62	44 61
Conejos . . .	4,429 00	76,442 00	80,871 00	121 30	16 17
Clear Creek .	1,514,406 00	438,663 00	1,953,069 00	2,929 60	390 60
Douglas . . .	716,521 00	405,948 00	1,122,469 00	1,683 70	224 48
El Paso . . .	1,804,786 00	1,074,479 00	2,879,265 00	4,318 90	575 85
Elbert	118,801 00	1,565,701 00	1,684,502 00	2,526 75	337 00
Fremont . . .	754,283 00	810,374 00	1,564,657 00	2,346 99	312 93
Gilpin	1,637,926 00	599,430 00	2,237,356 00	3,356 03	447 46
Grand	17,280 00	56,451 00	73,731 00	110 60	14 74
Huerfano . .	136,745 00	525,203 00	661,948 00	992 92	132 39
Hinsdale. . .	61,514 00	33,194 00	94,708 00	142 06	18 94
Jefferson . . .	1,073,553 00	846,890 00	1,920,443 00	2,880 66	384 08
Lake	136,245 00	259,116 00	395,361 00	593 04	79 07
Las Animas .	964,501 00	1,169,468 00	2,133,969 00	3,200 95	426 79
Larimer . . .	381,005 00	641,605 00	1,022,610 00	1,533 92	204 52
La Plata. . .	7,570 00	77,288 00	84,858 00	127 29	16 97
Park	365,061 00	414,744 00	779,805 00	1,169 71	155 96
Pueblo. . . .	2,625,810 00	1,224,656 00	3,850,460 00	5,775 70	770 09
Rio Grande. .	245,570 00	412,392 00	657,962 00	986 94	131 59
Summit . . .	134,681 00	47,095 00	181,776 00	272 66	36 35
Sagauche . .	239,588 00	470,760 00	710,348 00	1,065 52	142 07
San Juan. . .	48,160 00	47,790 00	95,950 00	143 93	19 19
Weld	968,665 00	1,579,900 00	2,548,565 00	3,822 85	509 71
Total . . .	$25,584,669 00	$18,545,536 00	$44,130,205 00	$66,195 30	$8,826 04

EXHIBIT "D."

Counties.	Horses.		Horned Cattle.		Sheep.	
	No.	Value.	No.	Value.	No.	Value.
Arapahoe,	2,986	$135,040 00	25,325	$250,812 00	36,373	$56,654 00
Bent,	2,147	76,588 00	49,572	641,546 00	35,641	68,743 00
Boulder,	3,090	144,190 00	8,516	150,183 00	634	1,271 00
Costilla,	418	12,870 00	5,360	59,785 00	14,310	29,740 00
Conejos,	537	15,830 00	2,408	22,213 00	11,023	16,968 00
Clear Creek,	388	33,045 00	601	13,872 00		
Douglas,	2,492	101,067 00	15,543	235,116 00	2,352	5,169 00
El Paso,	2,724	118,797 00	20,194	299,815 00	74,151	173,876 00
Elbert,	2,191	71,591 00	57,101	719,238 00	23,096	41,810 00
Fremont,	3,000	131,219 00	24,704	319,427 00	259	3,141 00
Gilpin,	417	41,100 00	792	23,529 00		
Grand,	225	14,520 00	724	12,406 00	800	2,000 00
Huerfano,	1,786	59,928 00	12,409	141,377 00	55,503	102,630 00
Hinsdale,	183	7,385 00	179	1,907 00		
Jefferson,	2,134	103,944 00	7,084	104,412 00	2,330	2,330 00
Lake,	651	33,426 00	8,064	115,847 00	694	867 00
Larimer,	4,520	128,977 00	18,552	278,068 00	38,387	67,311 00
Las Animas,	1,552	50,713 00	20,008	228,513 00	80,788	117,044 00
La Plata,	106	6,910 00	1,441	24,206 00	2,450	3,675 00
Park,	834	54,310 00	14,043	216,027 00	1,080	2,430 00
Pueblo,	2,808	121,415 00	27,093	414,431 00	28,619	57,368 00
Rio Grande		14,325 00		43,037 00		21,346 00
Summit,	69	5,085 00	422	6,288 00		
Saguache,	1,389	65,354 00	19,551	290,375 00	15,394	30,007 00
San Juan	117	5,770 00	105	2,327 00		
Weld,	6,075	142,365 00	50,937	553,991 00	25,879	35,230 00
Total,	42,839	$1,695,764 00	390,728	$5,168,748 00	449,763	$839,610 00
" State Tax 1½m.		2,543 64		7,753 12		1,259 41

EXHIBIT "E."

Abstract of the Assessment of ARAPAHOE COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization.

REAL ESTATE.		VALUATION.
Number of Acres of Land, 101,864.45		$ 1,862,280 00
Total value of Improvements on Land entered		
Total value of Improvements on Public Land		25,925 00
Total value of City or Town Lots, Total value of Improvements on City or Town Lots,		7,473,006 00
PERSONAL PROPERTY.		
Amount of Money and Credits		454,856 00
Amount of Capital employed in Manufactures		36,970 00
Amount of Capital employed in Merchandise		787,435 00
Value of Taxable Household Furniture		85,230 00
Value of Shares and Stocks		89,570 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		51,112 00
Number of Carriages and Vehicles of every description,	690	61,520 00
Number of Musical Instruments	276	40,575 00
Number of Horses	2,986	135,040 00
Number of Mules	157	6,515 00
Number of Cattle	25,325	250,812 00
Number of Sheep	36,373	56,645 00
Number of Swine	238	1,395 00
Number of Goats		
Number of other Animals	18	275 00
Value of all other Property not enumerated above		47,345 00
Total		$11,471,506 00

Abstract of the Assessment of BENT COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.	VALUATION.
Number of Acres of Land, 56,150	$ 82,337 00
Total value of Improvements on Land entered, Total value of Improvements on Public Land,	135,546 00
Total value of City or Town Lots	12,702 00
Total value of Improvements on City or Town Lots	

PERSONAL PROPERTY.		VALUATION.
Amount of Money and Credits		$ 33,672 00
Amount of Capital employed in Manufactures		26,015 00
Amount of Capital employed in Merchandise		154,239 00
Valve of Taxable Household Furniture		500 00
Value of Clocks and watches, Jewelry, Gold and Silver Plate		5,011 00
Number of Carriages and Vehicles of every description,	316	15,000 00
Number of Musical Instruments	16	1,123 00
Number of Horses	2,147	76,588 00
Number of Mules	101	5,380 00
Number of Asses	16	535 00
Number of Cattle	49,572	641,546 00
Number of Sheep	35,641	68,743 00
Number of Swine	97	507 00
Number of Goats	151	241 00
Corporations, R. R. Co.		1,546,015 00
Value of all other Property not enumerated above		11,939 00
Total		$ 2,817,539 00

Abstract of the Assessment of BOULDER COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land,		$1,092,503 00
Lode Property		29,450 00
Total value of Improvements on Public Land		208,215 00
Total value of City or town Lots		652,925 00
Shares and Stocks		9,265 00
PERSONAL PROPERTY.		
Amount of Money and Credits		143,675 00
Amount of Capital employed in Manufactures		3,000 00
Amount of Capital employed in Merchandise		134,205 00
Value of Taxable Household Furniture		8,480 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		10,261 00
Number of Carriages and Vehicles of every description,	264	16,596 00
Number of Musical Instruments	166	13,990 00
Number of Horses	3,090	144,190 00
Number of Mules	229	17,000 00
Number of Cattle	8,516	150,183 00
Number of Sheep	634	1,271 00
Number of Swine	317	2,105 00
Number of other Animals	64	895 00
Value of all other Property not enumerated above		245,190 00
Total		$2,883,393 00

Abstract of the Assessment of COSTILLA COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land Total Value of Improvements on Land entered Total Value of Improvements on Public Land Total Value of City or Town Lots Total Value of Improvements on City or Town Lots		$ 52,780 00
PERSONAL PROPERTY.		
Amount of Money and Credits		1,760 00
Amount of Capital employed in Manufactures		3,285 00
Amount of Capital employed in Merchandise		17,550 00
Amount of Clocks and Watches, Jewelry, Gold and Silver Plate		340 00
Number of Carriages and Vehicles of every description	143	3,975 00
Number of Musical Instruments	7	95 00
Number of Horses	418	12,870 00
Number of Mules	137	4,118 00
Number of Asses	161	2,085 00
Number of Cattle	5,360	59,785 00
Number of Sheep	14,310	29,740 00
Number of Swine	159	965 00
Number of Goats	390	780 00
Value of all other Property not enumerated above		32,950 00
Total		$223,078 00

Abstract of the Assessment of CONEJOS COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land Total value of Improvements on Land entered Total value of Improvements on Public Land Total value of City or Town Lots Total value of Improvements on City or Town Lots		$ 4,429 00
PERSONAL PROPERTY.		
Amount of Money and Credits Amount of Capital employed in Manufactures Amount of Capital employed in Merchandise Value of Taxable Household Furniture Value of Clocks and Watches, Jewelry, Gold and Silver Plate		18,767 00
Number of Horses	537	15,830 00
Number of Mules	53	1,680 00
Number of Asses	46	615 00
Number of Cattle	2,408	22,213 00
Number of Sheep	11,022	16,968 00
Number of Swine	51	125 00
Number of Goats	163	244 00
Total		$80,871 00

Abstract of the Assessment of CLEAR CREEK COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land Total value of Improvements on Land entered Total value of Improvements on Public Land Total value of City or Town Lots Total value of Improvements on City or Town Lots Total value of Lodes and Placer Claims and Mill Sites.		$1,514,806 00
PERSONAL PROPERTY.		
Amount of Stocks and Shares		12,980 00
Amount of Money and Credits		151,180 00
Amount of Capital employed in Manufactures		6,150 00
Amount of Capital employed in Merchandise		141,620 00
Value of Taxable Household Furniture		13,410 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		14,328 00
Number of Carriages and Vehicles of every description	238	18,889 00
Number of Musical Instruments	69	10,292 00
Number of Horses	388	33,045 00
Number of Mules	121	11,130 00
Number of Asses	84	1,870 00
Number of Cattle	601	13,872 00
Number of Swine	31	310 00
Number of Goats	10	20 00
Value of all other Property not enumerated above		9,167 00
Total		$1,953,069 00

Abstract of the Assessment of DOUGLAS COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land, 121,675,		
With Improvements on Land entered		$ 634,014 00
Total value of Public Lands		57,266 00
Total value of City or Town Lots, With Improvements on City or Town Lots,		25,241 00
PERSONAL PROPERTY.		
Amount of Money and Credits		20,875 00
Amount of Capital employed in Manufactures		400 00
Amount of Capital employed in Merchandise		6,900 00
Value of Taxable Household Furniture		250 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		2,068 00
Number of Carriages and Vehicles of every description	406	14,812 00
Number of Musical Instruments	31	2,107 00
Number of Horses	2,492	101,067 00
Number of Mules	133	7,295 00
Number of Cattle	15,543	235,116 00
Number of Sheep	2,352	5,169 00
Number of Swine	115	764 00
Other Animals	18	2,470 00
Value of other Property not enumerated above		6,655 00
Total		$1,122,469 00

Abstract of the Assessment of EL PASO COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land Total value of Improvements on Land entered Total value of Improvements on Public Land, Total value of City or town Lots Total value of Improvements on City or Town Lots,		$1,804,786 00
PERSONAL PROPERTY.		
Amount of Money and Credits		159,916 00
Amount of Capital employed in Manufactures		20,840 00
Amount of Capital employed in Merchandise		127,093 00
Value of Taxable Household Furniture		19,660 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		10,831 00
Number of Carriages and Vehicles of every description		39,786 00
Number of Musical Instruments		9,853 00
Number of Horses	2,724	118,797 00
Number of Mules	234	16,525 00
Number of Cattle	20,194	299,815 00
Number of Sheep	74,151	173,876 00
Number of Swine	181	1,124 00
Other Animals	40	216 00
Value of all other Property not enumerated above		76.147 00
Total		$2,879,265 00

Abstract of the Assessment of ELBERT COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land, 28,649 Total value of Improvements on Land entered Total value of Improvements on Public Land Total value of City or Town Lots Total value of Improvements on City or Town Lots		$ 118,801 00
PERSONAL PROPERTY.		
Amount of Money and Credits, including all other property not otherwise enumerated		727,717 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		2,454 00
Number of Musical Instruments		469 00
Number of Horses	2,191	71,591 00
Number of Mules	42	2,155 00
Number of Cattle	57,101	719,238 00
Number of Sheep	32,096	41,810 00
Number of Swine	47	228 00
Number of Goats	25	39 00
Total		$1,684,502 00

Abstract of the Assessment of FREMONT COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land, 88,725		$ 350,035 00
Total value of Improvements on Land entered		40,170 00
Total value of Improvements on Public Land		127,550 00
Total value of City or Town Lots		92,553 00
Total value of Improvements on City or Town Lots		143,975 00
PERSONAL PROPERTY.		
Amount of Money and Credits		121,604 00
Amount of Capital employed in Manufactures		6,450 00
Amount of Capital employed in Merchandise		77,306 00
Value of Taxable Household Furniture		4,042 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		6,113 00
Number of Carriages and Venicles of every description	98	7,845 00
Number of Musical Instruments	69	5,164 00
Number of Horses	3,000	131,219 00
Number of Mules	1,252	17,075 00
Number of Asses	19	690 00
Number of Cattle	24,704	319,427 00
Number of Sheep	259	3,141 00
Number of Swine	345	1,748 00
Number of Goats	107	200 00
Value of all other Property not enumerated above		108,350 00
Total		$1,564,657 00

Abstract of the Assessment of GILPIN COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land, 10,805		
Total value of Improvements on Land entered; Total value of Improvements on Public Land; Total value of City or Town Lots; Total value of Improvements on City or Town Lots		$1,637,926 00
PERSONAL PROPERTY.		
Amount of Money and Credits		176,615 00
Amount of Capital employed in Manufactures		1,700 00
Amount of Capital employed in Merchandise		227,400 00
Value of Taxable Household Furniture		13,400 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		17,471 00
Number of Carriages and Vehicles of every description	342	26,865 00
Number of Musical Instruments	79	11,770 00
Number of Horses	417	41,100 00
Number of Mules; Number of Asses	265	31,080 00
Number of Cattle	792	23,529 00
Number of Swine	56	630 00
Value of all other Property not enumerated above		24,870 00
Total		$2,237,356 00

Abstract of the Assessment of GRAND COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.	VALUATION.
Number of Acres of Land, 410	$ 3,400 00
Total value of Improvements on Land entered	
Total vulue of Improvements on Public Land	6,830 00
Total value of City or Town Lots / Total value of Improvements on City or town Lots	6,050 00
PERSONAL PROPERTY.	
Amount of Money and Credits	5,250 00
Amount of Capital employed in Manufactures	
Amount of Capital employed in Merchandise	3,100 00
Value of Taxable Household Furniture	200 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate	330 00
Number of Carriages and Vehicles of every description, 47	2,490 00
Number of Musical Instruments 3	65 00
Number of Horses 225	14,520 00
Number of Mules 35	2,330 00
Number of Asses 23	230 00
Number of Cattle 724	12,406 00
Number of Sheep 800	2,000 00
Other Animals	180 00
Value of all other Property not enumerated above	14,350 00
Total	$73,731 00

Abstract of the Assessment of HUERFANO COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.	VALUATION.
Number of Acres of Land entered, 15,724	$ 73,497 00
Improvements on Public Land	34,457 00
Improvements on Leased Land	150 00
Total value of City or Town Lots / Total value of Improvements on City or Town Lots,	21,062 00
Total value of Improvements on Homesteads	7,579 00
PERSONAL PROPERTY.	
Amount of Money and Credits	25,748 00
Amount of Capital employed in Manufactures	800 00
Amount of Capital employed in Merchandise	24,450 00
Value of Taxable Household Furniture	100 00
Value of Shares and Stocks	4,370 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate	1,634 00
Number of Carriages and Vehicles of every description, 307	13,407 00
Number of Musical Instruments 17	943 00
Number of Horses 1,786	59,928 00
Number of Mules 136	6,251 00
Number of Asses 39	503 00
Number of Cattle 12,409	141,377 00
Number of Sheep 55,503	102,630 00
Number of Swine 134	414 00
Number of Goats 983	1,791 00
Number of other Animals 104	407 00
D. & R. G. Railway	139,600 00
Value of all other Property not enumerated above	850 00
Total	$661,948 00

Abstract of the Assessment of HINSDALE COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land		
Total valne of Improvements on Land entered		$ 3,965 00
Total value of Improvements on Public Land		
Total value of City or Town Lots		58,549 00
Total value of Improvements on City or Town Lots		
PERSONAL PROPERTY.		
Amount of Money and Credits		2,700 00
Amount of Capital employed in Manufactures		4,210 00
Amount of Capital employed in Merchandise		6,385 00
Value of Taxable Household Furniture		81 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		831 00
Number of Carriages and Vehicles of every description	26	1,425 00
Number of Musical Instruments	5	506 00
Number of Horses	183	7,385 00
Number of Mules	24	1,700 00
Number of Asses	10	167 00
Number of Cattle	179	1,907 00
Number of Sheep		
Number of Swine	4	10 00
Number of Goats		
Number of other Animals		
Value of all other Property not enumerated above		4,887 00
Total		$94,708 00

Abstract of the Assessment of JEFFERSON COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land, 123,571,5-12 / Total value of Improvements on Land entered		$ 730,560 00
Total value of Improvements on Public Land		
Total value of City or Town Lots / Total value of Improvements on City or Town Lots		342,993 00
PERSONAL PROPERTY.		
Amount of Money and Credits		64,357 00
Amount of Capital employed in Manufactures		31,300 00
Amount of Capital employed in Merchandise		40,700 00
Value of Taxable Household Furniture		4,570 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		4,726 00
Number of Carriages and Vehicles of every description	501	21,622 00
Number of Musical Instruments	74	5,384 00
Number of Horses	2,134	103,944 00
Number of Mules	111	7,125 00
Number of Cattle	7,084	104,412 00
Number of Sheep	2,330	2,330 00
Number of Swine	157	708 00
Number of Goats		
Number of other Animals	13	389 00
Value of all other Property not enumerated above		423,840 00
Total		$1,920,443 00

Abstract of the Assessment of LAKE COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land, 5,525 / Total value of Improvements on Land entered / Total value of Improvements on Public Land		$ 136,245 00
Total value of Shares in Corporations		1,800 00
PERSONAL PROPERTY.		
Amount of Money and Credits		53,882 00
Amount of Capital employed in Manufactures		
Amount of Capital employed in Merchandise		19,765 00
Value of Taxable Household Furniture		
Value of Clocks and Watches, Jewely, Gold and Silver Plate		3,995 00
Number of Carriages and Vehicles of every description	191	8,803 00
Number of Musical Instruments	21	695 00
Number of Horses	651	33,426 00
Number of Mules	87	7,160 00
Number of Asses	67	1,040 00
Number of Cattle	8,064	115,847 00
Number of Sheep	694	867 00
Number of Swine	101	710 00
Number of Goats		
Number of other Animals		
Value of all other Property not enumerated above		11,124 00
Total		$395,361 00

Abstract of the Assessment of LARIMER COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land, 51,414		$ 291,090 00
Total value of Improvements on Land entered		
Total value of Improvements on Public Land		38,685 00
Total value of City or Town Lots		9,640 00
Total value of Improvements on City or Town Lots		41,590 00
PERSONAL PROPERTY.		
Amount of Money and Credits		72,305 00
Amount of Capital employed in Manufactures		9,375 00
Amount of Capital employed in Merchandise		25,810 00
Value of Taxable Household Furniture		200 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		2,814 00
Number of Carriagas and Vehicles of every description	114	5,400 00
Number of Musical Instruments	47	2,917 00
Number of Horses	4,520	128,977 00
Number of Mules	193	9,439 00
Number of Asses		
Number of Cattle	18,552	278,068 00
Number of Sheep	38,387	67,311 00
Number of Swine	258	1,689 00
Number of Goats		
Number of other Animals	6	715 00
Value of all other Property not enumerated above		36,585 00
Total		$1,022,610 00

Abstract of the Assessment of LAS ANIMAS COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land Total value of Improvements on Land entered Total value of Improvements on Public Land		$ 964,501 00
Total value of City or Town Lots Total value of Improvements on City or Town Lots		639,066 00
PERSONAL PROPERTY.		
Amount of Money and Credits		14,699 00
Amount of Capital employed in Manufactures		40,150 00
Amount of Capital employed in Merchandise		45,800 00
Value of Taxable Household Furniture		1,400 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		1,836 00
Number of Carriages and Vehicles of every description.	334	17,570 00
Number of Musical Instruments		800 00
Number of Horses	1,552	50,713 00
Number of Mules	126	6,090 00
Number of Asses	181	2,064 00
Number of Cattle	20,008	228,513 00
Number of Sheep	80,788	117,044 00
Number of Swine	79	223 00
Number of Goats	1,972	3,500 00
Number of other Animals		
Value of all other Property not enumerated above		
Total		$2,133,969 00

Abstract of the Assessment of LA PLATA COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land Total value of Improvements on Land entered Total value of Improvements on Public Land Total value of City or Town Lots Total value of Improvements on City or Town Lots		$ 7,570 00
PERSONAL PROPERTY.		
Amount of Money and Credits		2,020 00
Amount of Capital employed in Manufactures		
Amount of Capital employed in Merchandise		1,375 00
Value of Taxable Household Furniture		
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		606 00
Number of Carriages and Vehicles of every destruction.	62	3,410 00
Number of Musical Instruments	1	5 00
Number of Horses	106	6,910 00
Number of Mules	26	1,840 00
Number of Asses	65	1,250 00
Number of Cattle	1,441	24,206 00
Number of Sheep	2,450	3,675 00
Number of Swine	4	17 00
Number of Goats	22	23 00
Number of other Animals		
Value of all other Property not enumerated above		31,951 00
Total		$84,858 00

Abstract of the Assessment of PARK COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land, 35,177		$136,868 00
Total value of Improvements on Land entered, including homesteads		96,135 00
Total value of Improvements on Public Land		
Total value of City or Town Lots, with improvements		132,058 00
Total value of Improvements on City or Town Lots		
PERSONAL PROPERTY.		
Amount of Money and Credits		35,345 00
Amount of Capital employed in Manufactures		24,820 00
Amount of Capital employed in Merchandise		31,940 00
Value of Taxable Household Furniture		1,460 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		5,047 00
Number of Carriages and Vehicles of every description,	248	13,870 00
Number of Musical Instruments	22	1,620 00
Number of Horses	834	54,310 00
Number of Mules	166	17,000 00
Number of Asses	95	1,840 00
Number of Cattle	14,043	216,027 00
Number of Sheep	1,080	2,430 00
Number of Swine	48	370 00
Number of other Animals		
Value of all other Property not enumerated above		8,635 00
Total		$779,805 00

Abstract of the Assessment of PUEBLO COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land, 137,189		$ 1,148,443 00
Total value of Improvements on Land entered		73,495 00
Total value of Improvements on Public Land and homesteads		62,110 00
Total value of City or Town Lots		759,937 00
Total value of Improvements on City or Town Lots		581,825 00
PERSONAL PROPERTY.		
Amount of Money and Credits		189,353 00
Amount of Capital employed in Manufactures		10,525 00
Amount of Capital employed in Merchandise		221,475 00
Amount of Stocks or Shares in any Corporation		100,660 00
Value of Taxable Household Furniture		11,310 00
Value of Improvements on Leased Land		6,495 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		13,944 00
Number of Carriages and Vehicles of every description,	522	30,222 00
Number of Musical Instruments	60	9,012 00
Number of Horses	2,808	121,415 00
Number of Mules	219	18,650 00
Number of Asses	4	200 00
Number of Cattle	27,093	414,431 00
Number of Sheep	28,619	57,368 00
Number of Swine	488	2,766 00
Number of Goats	67	130 00
Number of other Animals		
Value of all other Property not enumerated above		16,700 00
Total		$ 3,850,466 00

Abstract of the Assessment of RIO GRANDE COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.	VALUATION.
Number of Acres of Land,	$ 50,702 00
Total value of Improvements on Homesteads and Land entered, Total value of Improvements on Public Land	18,465 00
Total value of City or Town Lots and Total value of Improvements on City or Town Lots	176,403 00
PERSONAL PROPERTY.	
Amount of Money and Credits	$ 53,586 00
Amount of Capital employed in Manufactures	9,475 00
Amount of Capital employed in Merchandise	147,835 00
Amount of Shares and Stocks	8,605 00
Value of Clocks and watches, Jewelry, Gold and Silver Plate	6,889 00
Number of Carriages and Vehicles of every description,	13,625 00
Number of Musical Instruments	2,845 00
Number of Horses	14,325 00
Number of Mules	8,285 00
Number of Cattle	43,037 00
Number of Sheep	21,346 00
Number of Swine	576 00
Number of Goats	
Number of other Animals	18,328 00
Value of all other Property not enumerated above	63,635 00
Total	$ 657,962 00

Abstract of the Assessment of SUMMIT COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land, Total value of Improvements on Land entered, Total value of Improvements on Public Land, Total value of City or Town Lots, Total value of Improvements on City or Town Lots		$ 134,681 00
PERSONAL PROPERTY.		
Amount of Money and Credits, Amount of Capital employed in Manufactures		10,615 00
Amount of Stocks and Shares in Corporations		200 00
Amount of Capital employed in Merchandise		8,900 00
Value of Taxable Household Furniture		
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		2,950 00
Number of Carriages and Vehicles of every description	33	1,760 00
Number of Musical Instruments	—	535 00
Number of Horses	69	5,085 00
Number of Mules	12	1,325 00
Number of Asses	9	160 00
Number of Cattle	442	6,288 00
Value of all other Property not enumerated above		9,277 00
Total		$181,776 00

Abstract of the Assessment of SAGUACHE COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land, 131,644		$134,720 00
Total value of Improvements on Land entered Total value of Improvements on Public Land		68,827 00
Total value of City or Town Lots Total value of Improvements on City or Town Lots		36,041 00
PERSONAL PROPERTY.		
Amount of Money and Credits		13,805 00
Amount of Capital employed in Manufactures		6,265 00
Amount of Capital employed in Merchandise		22,800 00
Value of Taxable Household Furniture		400 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		2,693 00
Number of Carriages and Vehicles of every description	310	14,351 00
Number of Musical Instruments	27	1,383 00
Number of Horses	1,389	65,354 00
Nnmber of Mules	64	4,840 00
Number of Cattle	19,551	290,375 00
Number of Sheep	15,394	30,007 00
Number of other Animals	418	1,462 00
Shares and Stocks		3,259 00
Value of all other Property not enumerated above		13,766 00
Total		$710,348 00

Abstract of the Assessment of SAN JUAN COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Total value of Improvements on Public Land		48,160 00
PERSONAL PROPERTY.		
Amount of Money and Credits		5,024 00
Amount of Capital employed in Manufactures		2,100 00
Amount of Capital employed in Merchandise		17,410 00
Value of Taxable Household Furniture		10 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		1,617 00
Number of Carriages and Vehicles of every description		1,090 00
Number of Musical Instruments		30 00
Number of Horses	117	5,750 00
Number of Mules	78	4,410 00
Number of Asses	215	3,352 00
Number of Cattle	105	2,327 00
Value of all other Property not enumerated above		4,650 00
Total		$95,950 00

Abstract of the Assessment of WELD COUNTY, COLORADO, for the year 1876, as required by law, and as corrected by the County Board of Equalization:

REAL ESTATE.		VALUATION.
Number of Acres of Land, 153,478, With Improvements on Land entered		$ 670,345 00
Total value of Public Lands		36,455 00
Total value of City or Town Lots, With Improvements on City or Town Lots,		261,865 00
PERSONAL PROPERTY.		
Amount of Shares and Stocks		200 00
Amount of Money and Credits		
Amount of Capital employed in Manufactures		107,387 00
Amount of Capital employed in Merchandise		800 00
Value of Taxable Household Furniture		36,995 00
Value of Clocks and Watches, Jewelry, Gold and Silver Plate		30 00
Number of Carriages and Vehicles of every description	75	1,749 00
Number of Musical Instruments	41	4,387 00
Number of Horses	6,075	2,687 00
Number of Mules	186	142,365 00
Number of Asses		7,856 00
Number of Cattle	50,937	553,991 00
Number of Sheep	25,879	35,230 00
Number of Swine	219	1,973 00
Other Animals	2	40 00
Value of other Property not enumerated above		684,210 00
Total		$2,548,565 00

EXHIBIT "F."

DEAF MUTE REVENUE.

RECEIPTS.		DISBURSEMENTS.	
1876.		1876.	
January 1, To balance	$ 523 45	Jan. 22. By draft favor of Deaf Mute Treasurer	$2,000 00
From Arapahoe County	3,052 96	March 7. By draft favor of Deaf Mute Treasurer	1,640 00
" Bent "	383 20	May 22. By draft favor of Deaf Mute Treasurer	1,389 33
" Boulder "	231 91	August 4. By draft favor of Deaf Mute Treasurer	3,535 64
" Clear Creek "	39 44	Sept. 30. By draft favor of Deaf Mute Treasurer	463 64
" Costilla "	39 45		
" Douglas "	168 10		
" Elbert "	298 85		
" El Paso "	504 77		
" Fremont "	433 51		
" Gilpin "	408 40		
" Grand "	12 44		
" Huerfano "	123 81		
" Hinsdale "	3 61		
" Jefferson "	692 09		
" Lake "	26 59		
" Larimer "	232 80		
" Park "	120 11		
" Pueblo "	672 51		
" Rio Grande "	38 56		
" Saguache "	190 72		
" Summit "	20 60		
" Weld "	810 73		
Total	$9,028 61	Total	$9,028 61

NOTE: This statement does not include the special appropriation of the last Territorial Legislature to the Deaf Mute Institute, amounting to $7,000 00.

CONDITION OF THE DEAF MUTE REVENUE FUND.

Arapahoe County		$ 285 12	
Bent	"	153 25	
Boulder	"	582 05	
Clear Creek	"	392 58	
Conejos	"	46 77	
Costilla	"	31 07	
Douglas	"	140 28	
Elbert	"	53 50	
El Paso	"	214 70	
Fremont	"	101 94	
Gilpin	"	168 06	
Huerfano	"	122 08	
Jefferson	"	112 89	
Lake	"	94 89	
Larimer	"	53 62	
Las Animas	"	494 28	
La Plata	"	19 91	
Park	"	196 81	
Pueblo	"	197 22	
Saguache	"	70 08	
Summit	"	39 29	
Weld	"	201 07	
Total		$3,771 46	
1876.			
Assessment of	Arapahoe County	$ 2,294 30	
"	Bent "	563 50	
"	Boulder "	576 68	
"	Costilla "	44 61	
"	Conejos "	16 17	
"	Clear Creek "	390 60	
"	Douglas "	224 48	
"	El Paso "	575 85	
"	Elbert "	337 00	
"	Fremont "	312 93	
"	Gilpin "	447 46	
"	Grand "	14 74	
"	Huerfano "	132 39	
"	Hinsdale "	18 94	
"	Jefferson "	384 08	
"	Lake "	79 07	
"	Las Animas "	426 79	
"	Larimer "	204 52	
"	La Plata "	16 97	
"	Park "	155 96	
"	Pueblo "	770 09	
"	Rio Grande "	131 59	
"	Summit "	36 35	
"	Saguache "	142 07	
"	San Juan "	19 19	
"	Weld "	509 71	
Total sources of revenue		$12,597 46	

Grand County	$ 37
Hindsdale "	01
Rio Grande County	18 39
Deaf Mute Institute	3,752 69
Total	$3,771 46
Total Tax 1876	$8,826 00
Total Deaf Mute Revenue Fund	$12,597 46